

**NEBRASKA BOARD OF PUBLIC ACCOUNTANCY**  
**MEETING MINUTES OF**  
**August 16-17, 1999**  
**Revised 9/16/99**

**1. General**

**A. Call to Order and Roll Call.** The Board of Public Accountancy was called to order at 1:15 p.m. on Monday, August 16, 1999 with Chair Kathleen Smith presiding. The meeting was held at the office of the Board at 140 N. 8<sup>th</sup> Street, Suite 290, Lincoln, Nebraska.

The roll was called with the following members present: Kathleen Smith, Nina Kavich, William Gaines, Dean Graf, David Hunter, George Klein, and Luke Aldy. Member Dick Hoiekvam was present at 1:20 p.m. Also present were personnel members Annette Harmon, Kelly Coash and Gerald Batliner. Connie Thomas with IMServices was present for part of the meeting.

**B. Approval of meeting agenda for August 16-17, 1999.** Moved by Gaines, seconded by Kavich, to approve the agenda for the August 16-17, 1999 meeting as amended. Changes to the agenda were as follows: Agenda Item 11 would be moved to after the Public Comment Period on Tuesday morning, an informal hearing on Agenda Item 8-G (Complaint #99-10) would take place at 11:30 a.m. Tuesday, and the meeting with legal counsel was moved to 2:00 p.m. on Tuesday. On roll call vote, all members present voted aye. Member Hoiekvam was absent. Motion number 1 carried.

**C. Approval of the minutes of the May 20-21, 1999 Board meeting.** Moved by Klein, seconded by Kavich, to approve the minutes as published. On roll call vote, all members present voted aye. Motion number 2 carried.

**2. Executive Director's Report**

**A. Computer Program Update.** The Executive Director introduced Connie Thomas as the computer programmer and gave a demonstration of the new computer system.

**B. Personnel Update.** The Executive Director introduced Kelly Coash as the new Administrative Assistant. Also, it was announced that the application process for the Staff Assistant position was re-opened until August 20, 1999.

**3. Retreat Items**

**A. Educational Advisory Committee.** The Board discussed the education requirements prior to 1/1/98 and after 1/1/98. The flow chart was updated. Discussed UAA provisions forms/information pieces and proposed law and/or rule changes. The Board consensus was that Nebraska must keep the 150 Hour Education requirement in the law, but that the administrative burden could be lessened with less specificity in subject requirements in the Rules.

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**B. Examinations & Licensing.** Discussed UAA provisions, exam requirements, and forms/information pieces needed to process. Also looked into proposed law and/or rule changes for both exams and licensing. Updated flowchart on licensure of individuals. The Board consensus was that the Uniform CPA examination should be recognized if passed in any state. The Board consensus on requirements for certification included the successful completion of the CPA exam and an Ethics exam as required by the Board, and a minimum of one-year public accountancy experience under the supervision of the practicing CPA. Licensure would consist of a two-year renewal of the certificate.

**C. Continuing Professional Education.** Discussed UAA provisions compared with the current Public Accountancy Act. Discussed the requirements for qualification of a course for CPE credit.

**D. Quality Enhancement Program.** Discussed UAA provisions. Reviewed current procedures for QEP, reviewed timeline, reviewed forms/information pieces and proposed law and/or rules. The Board consensus was to provide for the authority to conduct the QEP program in law, but leave the procedures of the program in Rules.

**E. Enforcement.** Discussed enforcement policies reviewed the adoption of model rules for contested case hearings and looked at proposed law and/or rule changes. A more detailed flow chart will be available for review at the next meeting.

**F. Legislation and Rules Committee.** Discussed the process/time line for proposal of new legislation/rules. Looked at model procedures for rulemaking.

**The Board recessed for the day at 5:15 p.m.**

**The Board reconvened, Tuesday, August 16, 1999 at 8:40 a.m.** All members and personnel from the previous day were present except for Member David Hunter.

**4. Public Comment Period**

**A. Phil Waldron:** Approached the Board regarding the office action in rejecting his Articles of Incorporation and Bylaws. Staff informed him that his information was not acceptable. As a result of this action, Mr. Waldron paid his attorney to address the problems, and his attorney sent corrected Articles and a letter explaining to the office staff that the Bylaws were in order. The office subsequently accepted Mr. Waldron's application with Amended Articles of Incorporation but without any change in the submitted Bylaws. Mr. Waldron is asking for \$1,935.33 for reimbursement of attorney's fees to resolve this matter. The Board decided that the issue would be moved to the Examination and Licensing Committee for further investigation.

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**11. Examination & Licensing Committee**

**A. Ratification of initial permits to practice issued; certificates issued.** Moved by Aldy, with the Committee's recommendation, to ratify the initial permits to practice and certificates issued by examination and reciprocity. On roll call vote, all members present voted aye. Member Hunter was absent. Motion number 3 carried.

**B. Request for Reinstatement of Active Permits.** Moved by Aldy, with the Committee's recommendation, to ratify the issuance of active permits for reinstatement. On roll call vote, all members present voted aye. Member Hunter was absent and Member Graf abstained. Motion number 4 carried.

**C. Approval of Grades for May 1999 Exam.** Moved by Aldy, with the Committee's recommendation, to approve the grades that had been considered by the committee. On roll call vote, all members present voted aye. Member Hunter was absent. Motion number 5 carried.

**D. Report on Licensure Process/Stipulation & Consent Orders.** Moved by Aldy, with the Committee's recommendation, to instruct the staff to send a letter to those individuals and firms who have taken no action on renewing their certificate or filing inactive. On roll call vote, all members present voted aye. Member Hunter was absent. Motion number 6 carried.

**E. Release of Information on Licensure Applications.** Moved by Aldy, with the Committee's recommendation, to change the Board's policy in the Office Manual on releasing information to say that the Board would provide information to those requesting it to the extent that law did not prohibit it. On roll call vote, all members present voted aye. Member Hunter was absent. Motion number 7 carried.

**F. Review of Modified Experience Form.** Moved by Aldy, with the Committee's recommendation, to approve the proposed experience form with the addition of a place for a Notary signature and seal. On roll call vote, all members present voted aye. Member Hunter was absent. Motion number 8 carried.

**CLOSED MEETING**

**Closed Meeting.** Moved by Klein, seconded by Gaines, that the Board go into closed session at 9:11 a.m. to discuss Agenda Item 5, Informal Hearing on #99-06: Certificate holder issuing compilation statement with budget report for political subdivision while Inactive. On roll call vote, all members present voted aye. Member Hunter was absent. Motion number 9 carried.

**Return to Open Meeting.** Moved by Klein seconded by Aldy that the Board return to open session at 9:21 a.m. On roll call vote, all members present voted aye. Member Hunter was absent. Motion number 10 carried.

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**11. Report of the Examination & Licensing Committee**

**G. Retreat Items.** The Board discussed firm names and the use of the term "& Associate" and "& Associates" in a firm name. Moved by Aldy seconded by Gaines, that the Board clarify their interpretation of the Rules that a firm's use for the term "& Associate" or "& Associates" was acceptable as long as there were staff and/or CPA's employed by the firm (as long as the singular or plural form was appropriate for the number of personnel). On roll call vote, all members present voted aye. Member Hunter was absent. Motion number 11 carried.

Moved by Aldy, seconded by Gaines, that the Board authorize the expenses and attendance of the Executive Director, Annette Harmon, at the AICPA's exam forum on August 20, 1999 in Kansas City. On roll call vote, all members present voted aye. Member Hunter was absent. Motion number 12 carried.

**Member Smith excused herself from the meeting at 9:40 a.m. and member Kavich presided over the meeting as Vice Chair in her absence.**

**6. Consent Agenda**

**Approval of Consent Agenda by Roll Call Vote.** Moved by Graf, seconded by Hoiekvam, to approve the Consent Agenda. On roll call vote, all members present voted aye. Members Smith and Hunter were absent. Motion number 13 carried.

**A. Published Notice of Meeting.** Pursuant to call and published notice, the notice of meeting is herewith attached.

**B. Review of Board Budget Status Report.** The Board reviewed the June 30, 1999 Budget Status Report.

**C. Approval of May and June 1999 disbursements; correction of April 1999 report.** The board reviewed and approved the corrected April 1999 report and the May and June 1999 disbursements.

**D. Request for Acceptance of Voluntarily Surrendered CPA Certificates and Inactive-Retired Status.** The Board accepted the request of William P. Mack and Deanne K. Platter to voluntarily surrender their Nebraska CPA certificates. At the requests of Doris M. Carpenter, John D. Carpenter, James L. Chase, Russell Gertsch, Michael L. Meyer, Charles W. Rohren, William O. Samuelson, Jr., Ronald P. Schafer and Duane L. Thelen, the Board approved them to "Inactive-Retired" status.

**E. Office Management Report.** The Board reviewed a report on permits and registrations issued as of August 2, 1999. Prior year's statistics were also reviewed for comparison.

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**CLOSED MEETING**

**Closed Meeting.** Moved by Gaines, seconded by Klein, that the Board go into closed session at 9:55 a.m. for the purpose of enforcement. On roll call vote, all members present voted aye. Members Smith and Hunter were absent. Motion number 14 carried.

Member Hunter arrived at 10:35 a.m. Chair/Member Smith returned to the meeting at 10:35 a.m. and presided over the rest of the meeting.

**Return to Open Meeting.** Moved by Klein, seconded by Aldy that the Board return to open session at 10:41 a.m. On roll call vote, all members present voted aye. Motion number 15 carried.

**8. Report of Enforcement of Professional Conduct Committee**

**A. Complaint Consent Agenda.** The Board reviewed the Complaint Status log, a log of complaints received, action taken, monitoring status, etc. and a log of unresolved complaints that are being carried over from prior years. Moved by Klein, with the Committee's recommendation, to approve the complaint Consent Agenda except for complaints #96-05 and #96-18. On roll call vote, all members present voted aye. Motion number 16 carried.

Moved by Klein, with the Committee's recommendation, to close complaints #96-05 and #96-18 with the Board reserving the right to re-open them as new complaints if the future warrants it. On roll call vote, all members present voted aye. Motion number 17 carried.

**B. Update on Morris Shields' Appeal.** On June 28th, 1999, District Court Judge Donald Endacott, affirmed the Board's revocation of Morris Shields' certificate as well as the assessment of costs and fees to the petitioner insofar as the charges related to the investigation and recommendations of the hearing officer based on the Petitioner's acts in 1998. Judge Endacott found the Board was without authority to assess fees for disciplinary proceedings regarding the Petitioner's acts in 1993. Judge Endacott reduced the fees and costs by one-third, from the amount of \$11,605.26 to the amount of \$7,805.67. Robert Gruit, the Board's legal counsel, communicated via fax to Annette Harmon, Executive Director on August 13, 1999 an offer from Mr. Shield's attorney to the Board to settle the case by proposing that the amount to be paid by Mr. Shields be reduced to the sum of \$1,441.02. Moved by Klein, with the Committee's recommendation, to reject the settlement offer from Shields' attorney of \$1,441.02 and to confirm the amount as adjusted by Judge Endacott of \$7,805.67. On roll call vote members present voted aye, except member Aldy who abstained. Motion number 18 carried.

**C. Permit Renewal Applications with Pending Litigation.** As a result of the renewal process, applications from some firms indicated yes to one or more of the disclosure questions. Grant

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Thornton, LLP and PricewaterhouseCoopers, LLP indicated they had had some experience with professional licenses. PricewaterhouseCoopers, LLP, Darst & Associates, P.C., Goracke & Wilcox, P.C., Horst & Associates, P.C. and Lutz & Company, P.C. indicated they had been named in a lawsuit during the last year. Permits were issued to the firms prior to the Board meeting. Board Chair, Kathy Smith, brought to the Board's attention that Grant Thornton's date of response was as of July 31, 1998, a period of one month, rather than the current year, at least up to the date of filing their response on May 10, 1999. The Board directed the administrative staff to write Grant Thornton, LLP to clarify their response. Kathy Smith also brought to the Board's attention that PricewaterhouseCoopers, LLP had not fully completed question 4 on the firm renewal application. The board directed the office staff to write PricewaterhouseCoopers, LLP to request the ownership detail as asked for in question 4. George Klein, Committee Chair referred the board to the other firms' applications in the meeting packet. Moved by Klein, with the Committee's recommendation, to obtain Litigation Monitoring Consent Orders from those firms with pending litigation, and to obtain additional information as required by the application forms. On roll call vote, all members present voted aye, except Member Hoiekvam who was temporarily out of the room. Motion number 19 carried.

**D. 99-07 Certificate Holder using CPA in Yellow Pages directory and Web Home Page.** In August 1998, the Board became aware that Gerard Forget, a CPA certificate holder (no experience) had a listing for the "The Forget Firm" in the yellow pages under "Accountants-Certified Public." He was issued a Cease & Desist Order and a request to respond to the Board. The matter had an informal hearing in January 1999 in Fremont and Mr. Forget was in attendance. Recently, information was sent to a Board member indicating Mr. Forget still has a yellow page listing under "Accountants-Certified Public" and is also calling himself a CPA on his web home page. Moved by Klein, with the Committee's recommendation, to file a complaint and Notice of Hearing against Mr. Forget for alleged violations of the Public Accountancy Act, Sections 1-117 and 1-137(4) and Title 288, Chapter 1, Sections 001.09 and 001.17, and Chapter 5, Sections 006 and 007.03. On roll call vote, all members present voted aye. Motion number 20 carried.

**E. 99-08 Holding out as CPA by Unlicensed Individual.** An unlicensed individual was alleged to be using his deceased father's name (a licensed CPA) in continuing the father's CPA practice. The Board was provided a copy of the complaint, the staff's investigative report and a copy of a letter from the respondent. Moved by Klein, with the Committee's recommendation, to write a letter to the complainant requesting a copy of his tax return. On roll call vote, all members present voted aye. Motion number 21 carried.

**F. 99-09 CPA Failure to Communicate with Client Regarding Refund on Tax Return.** The Board received a complaint from an individual that his CPA had told him he would assist in obtaining a refund on his 1996 tax return on which the CPA had made a mistake. The CPA failed to do as agreed and would not return the client's calls. A copy of the complaint was sent to the respondent CPA and he responded by letter dated July 27, 1999 that he had made payment to complainant on July 12, 1999 in the amount of the refund due plus accrued interest thereon.

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Moved by Klein, with the Committee's recommendation, to write the complainant to determine if he had in fact received the amount as indicated in respondent's letter to the board and if so, the complaint should be closed. On roll call vote, all members present voted aye. Motion number 22 carried.

**5. Informal Hearing on Complaint # 99-06**

In closed session, the Board and Respondent discussed by telephone conference call the allegations in the complaint. Moved by Klein, with the Committee's recommendation, that the respondent be offered a Stipulation and Consent Order acknowledging the assessment of a \$100 administrative fee for the Respondent's failure to timely respond to the Board's Certified letter requesting information on the complaint. On roll call vote, all members present voted aye. Motion number 23 carried.

**H. Retreat Items.** The Enforcement Committee's consideration of various "retreat items" resulted in the following policy recommendations to the Board. Moved by Klein, with the Committee's recommendation, that the failure of a licensee to respond to a communication by certified mail from the Board will result in the scheduling of an informal hearing at the next Board meeting. On roll call vote, all members present voted aye. Motion number 24 carried.

Moved by Klein, with the Committee's recommendation, to adopt the policy that a Board member should identify immediately if he/she has a conflict of interest or problem with impartiality and recuse him/herself from the matter. Recusal of a member or an investigator from discussion of a matter may include, at the option of the Board, a physical removal from the room so as to avoid any appearance of conflict of interest. Should a member be requested to leave the room, such action shall be reflected in the minutes. On roll call vote, all members present voted aye. Motion number 25 carried.

Moved by Klein, with the Committee's recommendation, that whenever a complaint is received by the Board that relates to a CPA practicing in a firm and that also relates to professional matters, that a copy of the complaint and request for response will also be sent by Certified Mail to the managing CPA of the firm. On roll call vote, all members present voted aye. Motion number 26 carried.

**9. Report of Quality Enhancement Program**

**A. Report of 1999 Review Process/Recommendation of Ratings by Committee.** The Board reviewed the June 28, 1999 report of the QEP Committee. Moved by Hoiekvam with the Committee's recommendation, to send the standard Type 3 and 4 letters as appropriate on August 2, 1999 give the practice unit 30 days to respond, and meet again on September 10, 1999 to review the response; and to also accept the recommendation that the date of the reports

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submitted for the 2000 review process be changed to the date ending of the report of 12/31/98 or after. On roll call vote, all members present voted aye. Motion number 27 carried.

**B. Non-Responses to Type 3 and 4 Letters.** Moved by Hoiekvam, with the Committee's recommendation, that personnel are to notify any practice units not responding by the September 3, 1999 deadline that they will need to attend an informal show cause hearing at the next Board meeting on September 16-17, 1999. On roll call vote all members present voted aye. Motion number 28 carried.

**C. Retreat Items.** The Board instructed personnel to send a call for nominations to Colleges/Universities for a QEP Committee member who is a CPA certificate holder and a faculty member. It was also the consensus that the rewrite of the Act should have the authority for the Board to conduct the QEP program and the Rules should contain the details.

**10. Report of Educational Advisory Committee**

**A. Implementation of Exam Provision of LB 346.** With the passage of LB 346 the Board instructed personnel to modify the information sheets and applications accordingly.

**B. Computer Course Classification.** More and more applicants are using computer courses to meet the subject requirement for the 150 hour education provision. It was the consensus of the Board that the determination of classification of a computer course will depend on how the college or university categorizes it. For example, if the college classifies it as a business course, it could be used to meet the General Business subject requirement.

**C. Annual Committee Meeting.** The Board instructed personnel to check with EAC Committee members for availability on October dates (22<sup>nd</sup> or 25<sup>th</sup>) for their next meeting. The current specificity in rules will be addressed with a revised draft by Christmas.

**CLOSED MEETING**

**Closed Meeting.** Moved by Kavich, seconded by Gaines, that the Board go into closed session at 11:41 a.m. to discuss enforcement. On roll call vote, all members present voted aye. Motion number 29 carried.

**Return to Open Meeting.** Moved by Hoiekvam, seconded by Gaines, that the Board return to open session at 12:12 p.m. On roll call vote, all members present voted aye. Motion number 30 carried.

**Member Aldy left the meeting at 12:15 p.m.**



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**8. Report of the Enforcement of Professional Conduct Committee**

**G. 99-10 CPA has Failed to Prepare Tax Returns Timely. Provide Information Regarding Estate and Trust to Trustee.** A letter was received from an estate administrator for U.S. Bank alleging that a CPA had failed to file various tax returns for a deceased husband and wife and had failed to provide interested individuals, including U.S. Bank - the estate's Personal Representative, with relevant information regarding the estates. The CPA had agreed with U.S. Bank to prepare final tax returns for the husband. As of the date of the complaint received by the Board, the CPA had not completed the returns nor returned the calls from the Personal Representative. The CPA was sent a copy of the complaint and as of August 16, 1999 had not responded to the Board's letter. The Respondent CPA and managing owner of the CPA firm appeared before the Board for an informal hearing in closed session. After the informal hearing the Board directed personnel to communicate with the Bank, the CPA and the firm that the expectation is that the complaint will be resolved by the September Board meeting; and that written confirmation of the resolution needs to be sent to the Board.

**12. Report of Continuing Education Committee**

**A. Ratification of staff program evaluations since last meeting.** Moved by Gaines, with the Committee's recommendation, to approve the recommendations of administrative personnel for courses requesting continuing education credit. On roll call vote, all members present voted aye. Member Aldy was absent. Motion number 31 carried.

**B. Request for Review of Denial of Course Credit.** The Nebraska Society of CPAs Chairman, Dr. Thomas Purcell, requested reconsideration of the Board's denial of credit for a CPE course. Moved by Hunter, seconded by Kavich, to allow two hours of CPE credit based on the representations in Dr. Purcell's letter and attachments. On roll call vote, Members Gaines, Kavich, Hunter, Hoiekvam, and Smith voted aye. Members Klein and Graf voted nay. Member Aldy was absent. Motion number 32 carried.

**C. Retreat items.** The Committee discussed changing the rules on reinstatement to an active permit from 120 hours in 3 calendar years to 80 hours in 2 years. They also will be reviewing at the next meeting potential approval forms that could be added to the CPE Guidelines, as well as an information sheet on CPE requirements for new certificate holders and new (initial) permit holders.

**13. Legislation and Rules Committee**

**A. Joint Task Force Update.** Kathleen Smith gave a report on her and the Executive Director's attendance at the Legislative Task Force meeting on August 10, 1999. The Task Force recommended that a memo be sent to the Board of each organization regarding the provisions to

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be included in the rewrite of the Public Accountancy Act and the results reported back to the Task Force by September 6, 1999.

**B. Retreat Items.** The Board discussed again the need to “loosen up” the Rules regarding the 150 Hour Education requirement. A draft will be drawn up by Christmas.

**14. Organization of Board Retreat Items**

**A. Statutory References and B. Rule References** were provided for easy reference for the Board during their discussion.

**C. Policy Statements.** The Board’s Policy and Reference Manual is outdated and needs to be brought up to date with policies from the last nine years or so. Administrative staff will divide up the current policies in the manual and each Member will be given some for review at the next meeting.

**D. Office Manual. 1. Section V.A.5. Job Descriptions.** The Board reviewed the section in the Office Manual on Job Descriptions. Moved by Hunter, seconded by Gaines, that on page 5, in “Job Descriptions,” strike “Board” and change to “Executive Director.” On roll call vote, all members present voted aye, except Member Klein who voted nay. Member Aldy was absent. Motion number 33 carried.

**CLOSED MEETING**

**Closed Meeting.** Moved by Gaines, seconded by Kavich, that the Board go into closed session at 1:52 p.m. to meet with legal counsel. On roll call vote, all members present voted aye. Member Aldy was absent. Motion number 34 carried.

Member Hoiekvam recused himself from the closed session and left the conference room during the closed meeting.

**Return to Open Meeting.** Moved by Kavich, seconded by Gaines, that the Board return to open session at 2:55 p.m. On roll call vote, all members present voted aye. Member Aldy was absent. Motion number 35 carried.

**7. Meeting with Legal Counsel**

Moved by Graf, seconded by Gaines, to appoint Member Kathleen Smith as liaison from the Board with the Attorney General’s office on personnel matters. On roll call vote, all members

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present voted aye, except Member Hoiekvam who abstained. Member Aldy was absent. Motion number 36 carried.

**14. Organization of Board Retreat Items**

**D. Office Manual. 2. Section V.A.8.b. Salary Evaluation.** It was determined that this item would be discussed at the same time as a revision of the Office Manual.

**D. Office Manual. 3. Section V.A.13. Conflict of Interest.** Moved by Gaines, seconded by Kavich, to amend this section of the Office Manual to include the following:

“Employees shall maintain a purely professional relationship with co-workers, the Executive Director, any Board member (the “Employer”), and any licensee to prevent the appearance or fact of any conflict of interest in the discharge of his/her duties for the State. Sexual, romantic or domestic relationships of an employee with anyone in a supervisory/ employer position are expressly prohibited. Such relationships typically involve a power differential that makes mutual consent inherently suspect. Maintaining either the appearance or the reality of impartiality in the face of such a relationship is equally difficult if not impossible. Such relationships are a form of misconduct that undermine the integrity of the employment relationship. (Reference Section V.A.15. Sexual Harassment.)

Appropriate disciplinary action, subject to just cause, may be taken for 1) failure to maintain appropriate working relationships with the public, employees, supervisors, or managers while on the job or when performing job related functions; and/or 2) acts or conduct which adversely affects the employee’s performance and/or the employing agency’s performance or function.”

On roll call vote, all members present voted aye, except Member Klein who voted nay. Member Aldy was absent. Motion number 37 carried.

**D. Office Manual. 4. Section V.A.15. Sexual Harassment.** Moved by Kavich, seconded by Hunter, to amend this section of the Office Manual to include the following:

In the first paragraph, amend the sentence (by adding the underlined words): “The Board expressly prohibits and will not tolerate sexual harassment of any employee by another employee, manager, Board member, or other person with whom an employee must have contact with as part of his/her duties.”

Add the following as a third paragraph: “A Board member engaging in sexual harassment or sharing a consensual sexual, romantic or domestic relationship with an employee of the Board must recuse him/herself from any supervisory/employer role within the Board. Recusal is the relinquishment of authority over personnel matters due to a conflict of interest and requires that the member physically remove him/herself from any discussion on personnel matters. (Reference V.A.12 Conflict of Interest.) Failure of the member to recuse him/herself shall be considered professional misconduct.”

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On roll call vote, all members present voted aye. Member Aldy was absent. Motion number 38 carried.

**E. Election of Officers/"Organizational Meeting."** This item will be carried over for further discussion at the next meeting.

**F. Duties of Officers.** This item will be carried forward to a future meeting.

**G. Personnel. 1. Job Descriptions for Employees.** With the change in the Office Manual in motion number 33, this item was rendered moot.

**G. Personnel. 2. Computer Use Policy.** This item will be considered at the same time as a revision of the Office Manual.

**H. Review of Minutes of Board Meeting.** This item was not discussed.

**I. Review of Board Meeting Agenda Setting Process.** It was felt that it would assist Board members in setting agenda items if they were given a preliminary agenda 2 ½ weeks in advance of the meeting.

**J. Budget Approval Process.** It was felt that the Board should make motions to approve future biennial budgets.

**15. New Business**

**A. Future Meeting Dates.** The next regularly scheduled Board meeting is September 16-17, 1999 in Lincoln, Nebraska. The QEP Committee meeting will be held September 10, 1999. Future meetings are set for December 1, 1999 (with Committee meetings on November 30), January 13-14, 2000, and April 20-21, 2000.

**B. AICPA Examination Meeting.** This item was covered in Agenda Item 11-G, motion number 12.

**C. NASBA. 1. Approval to Attend NASBA Annual Meeting.** Moved by Kavich, seconded by Klein, to approve the expenses for attendance of Board members, the Executive Director, and personnel designated by the Executive Director at the NASBA Annual Meeting October 13-16, 1999 in Nashville, Tennessee. On roll call vote, all members present voted aye. Member Aldy was absent. Motion number 39 carried.

**C. NASBA. 2. Public Interest Survey.** It was determined that the Board would discuss this item further after the Annual Meeting and the presentation by Wirthlin Worldwide at that conference.

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**C. NASBA. 3. Correspondence.** The Board reviewed various NASBA-related correspondence.

**16. Additional Items (per Richard Hoiekvam)**

**A. LB 382.** It was decided by the Board to move this item to the September Board meeting.

**B. NASBA Focus Questions.** It was decided that this item could also be discussed at the September Board meeting.

**C. Acknowledgement of Service by Former Employees.** It was the consensus of the Board that no action would be taken on this item.

**17. Adjournment**

It was moved by Gaines, seconded by Kavich, that the Board adjourn at 4:07 p.m. On roll call vote, all members present voted aye. Members Aldy and Graf were absent. Motion number 40 carried.

Submitted by,

William L. Gaines, Jr., CPA  
Secretary